Accordingly, it is an object of the present invention to provide an audio playback/recording apparatus having a means capable of accommodating [to diverse] **different types of** compression and decompression of audio data, and a means capable of encryption and decryption of digital audio data, and also certification means.

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Please amend the following paragraph beginning at page 8, line 2 as follows:

The controller 14 is connected to various parts via a bus and, in response to instructions made from function/operating switches (not shown in the drawing) that specify functions and operations for recording, playback, and the like, uses a control program stored in the ROM 15 to perform control of various operations. The controller 14 [is], for example, has a microcomputer and internal control registers and a controller. The controller 14, before processing in various parts, selects a processing file from the ROM 15 and stores firmware used by various parts on the RAM 16. The firmware selected and stored on the RAM 16 by the controller 14 is compression firmware used by the compression section 121 and decompression firmware used by the decompression section 122. The controller 14, in response to instructions from a compression/decompression specifying switch (not shown in the drawing), determines the firmware to be loaded. If there is no specification, default software is loaded.

20   Please amend the following paragraph beginning at page 10, line 28 as follows:

(a4) The analog audio data is output to an output apparatus as an analog audio signal from the audio output section 132 so as **to** perform playback thereof.

Please amend the following paragraph beginning at page 12, line 18 as follows:

25   [In the] **The** second embodiment differs from the first embodiment in that it has a function enabling reception of digital audio data from an external apparatus.

Please amend the following paragraph beginning at page 18, line 1 as follows:

The controller 21 is connected to various parts, and performs control of the operation of various parts by using a control program stored in the ROM 22. The controller 21 is, for example, [has] a microcomputer and internal control registers and a

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controller. The controller 21, before processing in various parts, selects a processing file from the ROM 22 and stores firmware used by various parts into the RAM 16. The firmware selected and stored into the RAM 16 by the controller 21 is compression firmware used by the compression section 121, decompression firmware used by the decompression section 122, encryption firmware used by the encryption section 201, and decryption firmware used by the decryption section 202. The controller 21, in response to [a] instructions from [an] encryption/decryption specifying switches (not shown in the drawing) [determines] **commands** the firmware to be expanded. If there [is] **are** no instructions, default software is used.

Please amend the following paragraph beginning at page 18, line 18 as follows:

The ROM 22 is a read-only memory, into which firmware used in processing in various parts is stored as files. The firmware stored in the RAM 16 is compression firmware, decompression firmware, encryption firmware and decryption firmware[, these] **. The** firmwares [existing] **are specific** for each system type. For example, if there are three types of compression systems, there will exist three types of compression firmwares. The ROM 22 also stores a control program for [overall] **the** apparatus **overall**. In addition, the ROM 22 also stores the individual ID (identifier) used in authorization data processing in the protection processing section 20, a decryption key, and an individual ID (identifier) list.

Please amend the following paragraph beginning at page 32, line 2 (ABSTRACT) as follows:

An audio playback/recording apparatus comprising: an audio input processing section 11, which receives analog audio [data], and converts the analog audio [data] to digital audio [data]; a playback/recording processing section 12, which compresses digital audio [data] output from the [audio input] processing section 11 and stores the compressed digital audio [data] into a RAM 16, and which decompresses compressed digital audio [data] stored in the RAM 16; an audio output processing section 13, which receives decompressed digital audio [data] output from the [playback/recording] processing section 12, converts the decompressed digital audio [data] to analog audio

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